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CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court

Release Date ~~JUL 16 1997~~

OUACHITA PARISH CORONER
West Monroe, Louisiana

ANNUAL SWORN FINANCIAL STATEMENTS AS OF
AND FOR THE YEAR ENDED DECEMBER 31, 1996
WITH AGREED UPON PROCEDURES

Required to be filed with the Legislative Auditor
within six months after the close of the fiscal year

AFFIDAVIT

Personally came and appeared before the undersigned authority,
Claude Smith, M.D., who, duly sworn, deposes and says that the
financial statements herewith given present fairly the financial
position of the Ouachita Parish Coroner as of December 31, 1996,
and the results of operations for the year then ended, in
accordance with the basis of accounting described within the
accompanying financial statements.


Signature

Sworn to and subscribed before me, this 23rd day of June 1997


NOTARY PUBLIC

Officer

DR. CLAUDE K. SMITH, CORONER

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CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
DECEMBER 31, 1996

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June 13, 1997

Claude Smith, M.D.
Ouachita Parish Coroner
West Monroe, LA 71291

We have compiled the accompanying statement of assets, liabilities, and fund balances—cash basis of the Ouachita Parish Coroner's Office as of December 31, 1996, and the related statement of revenues, expenses, and changes in fund balances—cash basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the owner. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The Coroner's policy is to prepare its financial statements on the cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

The accompanying financial statements present the financial funds received and disbursed directly by the Coroner's office. The Coroner's operation fund is administered by the Ouachita Parish Police Jury and is not included in the accompanying financial statements, but is included in the annual audit of the Ouachita Parish Police Jury per LSA-R.S.33:1572.

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CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE—CASH BASIS
DECEMBER 31, 1996

GOVERNMENTAL TYPE FUNDS
GENERAL FUND

<u>ASSETS</u>	
Cash	<u>3,342</u>
<u>TOTAL ASSETS</u>	<u>3,342</u>
<u>LIABILITIES AND FUND EQUITY</u>	
Payroll Taxes Withheld	<u>1,484</u>
<u>TOTAL LIABILITIES</u>	<u>1,484</u>
<u>FUND EQUITY</u>	
Undesignated	<u>1,858</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>3,342</u>

See accountants' report and notes to financial statements.

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES—CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 1996

GOVERNMENTAL TYPE FUNDS
GENERAL FUND

<u>REVENUES</u>	
Coroner's Fees	<u>215,510</u>
<u>TOTAL REVENUES</u>	215,510
<u>EXPENDITURES</u>	
Coroner's Operations	<u>69,425</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	146,085
<u>FUND BALANCE - Beginning of Year</u>	12,128
<u>LESS: Drawings by Claude Smith</u>	<u>156,355</u>
<u>FUND BALANCE - End of Year</u>	<u>1,858</u>

See accountants' report and notes to financial statements.

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. The Ouachita Parish Coroner is a component unit of the Police Jury of Ouachita Parish. The Coroner is a parish elected official. However, the Ouachita Parish Police Jury approves the Coroner's budget, pays the majority of his expenditures and pays the Coroner for services rendered. The accompanying financial statements contain revenue and expenditures received and paid directly to and by the Coroner. Expenditures paid by the Ouachita Parish Police Jury are not included in the accompanying financial statements.
- B. The cash basis of accounting is used in the general fund. Revenues are recorded when received and expenditures recorded when paid.
- C. The annual budget is approved by the Ouachita Parish Police Jury.
- D. No provision is made for compensated absences as such amounts are not material.

NOTE 2 - CASH ACCOUNTS

All cash is secured by the Federal Deposit Insurance Corporation. The category of risk is Category 1.

NOTE 3 - RETIREMENT PLANS

Employee(s) of the Coroner's office are covered by Social Security. The Coroner is self-employed and pays self-employment tax on his earnings.

NOTE 4 - CONTINGENT LIABILITIES

The Coroner is not aware of any material contingent liabilities that should be disclosed.

NOTE 5 - RELATED PARTY TRANSACTION

The Coroner contracts with Investigative Services (a partnership) for professional services in connection with the Coroner's official duties. The partnership is owned by an employee of the coroner's office. Amounts paid during 1996 were \$24,145. Such amount was used to pay personnel who conducted investigative services for the Coroner's office. Payments to investigative services stopped on October 31, 1996 upon notification that payment of these services to Investigative Services was not in accordance with Louisiana ethics rules, and the services are now done by employees of the Coroner.

CLAUDE SMITH, M.D.
OUACHITA PARISH CORONER
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1996

NOTE 6 - BUDGETS

The Ouachita Parish Police Jury adopts a budget for the Coroner's office which includes a line item titled Official Fees. Funds in official fees are paid to the Coroner as he provides services in Ouachita Parish. The Coroner also provides services in other parishes. The revenues from all these sources totaled \$215,510 in 1996. In response to prior year findings, the Coroner has adopted a budget for funds under his direct control.

NOTE 7 - CORONER'S OPERATIONS EXPENDITURES

Details of expenditures are as follows:

Salaries Paid	33,807
Taxes & Licenses	5,113
Professional Fees	28,674
Other	<u>1,831</u>
Total	<u>69,425</u>

NOTE 8 - PER DIEM PAID TO BOARD MEMBERS

The Coroner received \$156,355 from the funds under his direct control.

NOTE 9 - PRIOR YEAR COMMENTS

All prior year reports or recommendations have been reviewed by the Coroner and have been instituted.



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June 13, 1997

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To: Claude Smith, M.D.
Ouachita Parish Coroner

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Claude Smith, M.D., Ouachita Parish Coroner and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Claude Smith, M.D., Ouachita Parish Coroner's compliance with certain laws and regulations during the year ended December 31, 1996, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$50,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

We found no expenditures which were subject to the public bid law.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (3) appeared on the list provided by management.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget adopted by the Coroner.

6. Trace the budget adoption and amendments to the minute book.

No public meetings were held by the Coroner during the year under review, therefore, no minute book was kept.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

Both the actual revenues and actual expenditures exceeded budgeted amounts by greater than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account; and

All six of the payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated that the Coroner did approve the disbursements.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

No public meetings were held by the Coroner during the year under review.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted one instances which would indicate payments to employees which would constitute bonuses, advances, or gifts. An employee was paid \$542 in December 1996 as a Christmas bonus. The Coroner, upon learning the payment was not allowed, requested the amount of \$542 be repaid. The employee has reimbursed the Coroner \$542.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Ouachita Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

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June 13, 1997

Claude Smith, M.D.
Ouachita Parish Coroner
West Monroe, LA 71291

We have applied agreed upon procedures in our report dated June 13, 1997 to the Ouachita Parish Coroner's office funds under the Coroner's direct control.

In connection with that report we have the following recommendations:

- A. We recommend the Coroner closely monitor the budget during the year to keep the actual revenues and expenditures within 5% of budgeted revenues and expenditures.

Reply: The Coroner will closely monitor the budget.

- B. We recommend that employees not receive payments that may constitute bonuses, advances, or gifts.

Reply: The Coroner will not pay amounts that may constitute bonuses, advances, or gifts.

If we can be of any additional help or information, please telephone us.

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